

County of Los Angeles
Department of Auditor-Controller



Direct Assessment Submission
Procedure Manual

April 2010

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DIRECT ASSESSMENT INTRODUCTION

This is the April 2010 version of the Los Angeles County Auditor-Controller Direct Assessment Submission Procedure Manual. This manual has been created for use by taxing agencies that submit their direct assessments to the Los Angeles County Auditor-Controller for processing.

The following is a summary of the major changes that were made to this year's manual:

- Due to data conversion issues, our office is not yet ready to implement changes to the submittal process. We will therefore continue to accept and process 120 byte format data until further notice. We still plan to discontinue using the 120 byte format data in the future.

Questions regarding any portion of these procedures should be directed to the Auditor-Controller Tax Division, **Demiana Boghdady** of the **Direct Assessment Processing Unit** at **(213) 893-2344**.

DIRECT ASSESSMENT CYCLE

- October - July Agencies prepare direct assessments for next year's tax roll.
- May 1st - July 15th Request for assignment of New Accounts can be received by our office as early as **May 1st** and no later than **July 15**.

Please Submit to: **County of Los Angeles, Tax Division**
 500 W. Temple Street, Room 153
 Los Angeles, CA 90012
 Attn: Arlene Barrera, Division Chief
 C/O Demiana Boghdady

- July Agencies using diskette/CD format for the first time are recommended to submit a test diskette/CD with sample production data for review.
- July - August Agencies, submit direct assessments for tax year beginning **July 1st**.
- Auditor-Controller prepares new tax roll with direct assessments that have been provided by taxing agencies. We provide exception reports and comparison letters for agencies with a significant change in data (quantity and/or dollar amount) from previous year to current year.
- September Secured tax bills are printed.
- November LS09 Report "Agency Lien List" will be available for viewing or for downloading via our website (<http://auditor.lacounty.gov>)

DIRECT ASSESSMENT SUBMISSION DUE DATES

To ensure agency direct assessments are included on tax roll, submit direct assessment input as soon as possible beginning July 1st of each year. **Direct assessment data must be accompanied by the Agency Information Sheet, Resolution/Ordinance and Billing Agreement.** Cut-off dates are as follows:

- July 23th** Submission of test diskettes/CD's
- August 3rd** Submission of manual Input
- August 10th** Submission of diskette/CD Input
- August 31st** Final day to accept Direct Assessment corrections for new tax year. Any corrections received after 8/31 are subject to a \$13.00 service charge for each assessment per parcel and year/sequence processed.

We cannot guarantee any agency placement of all direct assessments on tax roll when input is received after established due dates of **August 3rd** and **10th**.

Note: If due date falls on a weekend or holiday, cut-off date will be the next working day.

DIRECT ASSESSMENT SCHEDULE OF SERVICE CHARGES

\$0.25 per assessment per parcel/yr. sequence Automated Input (Diskette/CD)

\$50.00 processing fee per account Diskette/CD/Manual Input

\$250.00 set up fee per account (1 time charge) Diskette/CD

\$1.40 per assessment per parcel/yr. sequence Manual Input

\$13.00 per assessment per parcel/yr. sequence Corrections after extension of tax roll

\$3.15 per assessment per parcel/yr. sequence Confirmation of changes to tax roll

Plus \$7.60 processing fee, a \$1.26 fee for fax, or cost of envelope and postage, if any.

<p style="text-align: center;">Direct Assessment Submission Procedure Manual 1.0 Submission of Direct Assessments Via Diskette or CD</p>
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1.1

DISKETTE AND CD REQUIREMENTS

When using diskettes/CD's to submit direct assessment liens in a 120 or 25 byte format to the Auditor-Controller, the requirements listed in this section must be met to ensure prompt and accurate processing of data.

If you: **(1) are sending diskette/CD input for the first time, (2) have made program revisions to your existing system, or (3) have changed hardware and/or service bureaus, submit a sample diskette/CD to the Auditor-Controller for testing on or before July 23th.** The purpose of this testing is to detect possible format or data errors that might cause a problem during the actual processing. The test file should be created from production data. You will be notified of the results of the test data only when problems are identified. Failure to submit a sample diskette/CD may result in the direct assessments not being placed on the current tax roll.

The following are the requirements for submitting direct assessments by diskette/CD:

- A. 1.44 HD Diskette can have up to approximately 65,000 txns containing Parcel and Amount.
- B. Public utility parcels and regular mapbook parcels must be submitted on separate diskettes/CD's or on manual input.
- C. The diskette/CD(s) should have the following information typed or printed on the label:
 - 1. Agency name and account number(s).
 - 2. Test diskettes/CD's must be identified with the word "**TEST**" on the label. Public utility diskettes/CD's must be labeled "**PUBLIC UTILITY**".
- D. All diskettes/CD's must be sent to:

**County of Los Angeles
Auditor-Controller, Tax Division
Direct Assessment Processing Unit
500 W. Temple Street, Room 153
Los Angeles, CA 90012
C/O Demiana Boghdady**

Direct Assessment Submission Procedure Manual
1.0 Submission of Direct Assessments Via Diskette or CD

DATA TRANSMITTAL SAMPLE

- A. Each set of diskettes/CD's must be accompanied by a Data Transmittal on Agency Letterhead containing the following information:

City of Sun Valley
1020 East West Street
Sun Valley, CA 91020
(213) 786-8259

FROM: Name & Address of Consulting Agency (if applicable)

ATTN: DIRECT ASSESSMENT PROCESSING UNIT

No. of Bytes. : **25 or 120**
Agency Account Number : 102.01
Agency Description : Sun Valley Light District
Total Assessment Amount : \$4,188,711.16
Total Parcel Count : 819,893

Note: There are total of 3 diskettes.

Ordinance #111665

Authorized by: _____

John Smith, City Manager
City of Sun Valley

Date Signed

If there are any problems relating to the diskette(s) provided, please call:

Bill Walker, Systems Manager
(213) 786-8103

If there are any exceptions to the input, please call or fax :

Contact Name
Phone Number
Fax Number
E-mail Address

<p style="text-align: center;">Direct Assessment Submission Procedure Manual 1.0 Submission of Direct Assessments Via Diskette or CD</p>
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B. Information required for Data Transmittal:

- ① To be submitted on agency letterhead
- ② Enter the name and Address of consulting agency, if applicable.
- ③ Enter the number of Byte Format (25 or 120)
- ④ Enter the Agency Account Number.
- ⑤ Enter the Agency Description.
- ⑥ Enter the Total assessment Amount.
- ⑦ Enter the Total Parcel Count.
- ⑧ Enter the identification number of the resolution or ordinance that provides the authorization for the direct assessment.
- ⑨ The signature of the person authorizing the Auditor-Controller to enter the direct assessments on the tax roll, and the authorization date.
- ⑩ The name and phone number of the person who created the diskette/CD. This person will be contacted if problems occur during processing.
- ⑪ The name, phone number, fax number and e-mail address of the contact person to receive output exceptions for submitted data.

Note: All diskettes/CD's become property of Los Angeles County and will not be returned.

Direct Assessment Submission Procedure Manual
1.0 Submission of Direct Assessments Via Diskette or CD

1.2

120 BYTE FORMAT SAMPLE

1	2	3	4	5	6	7	8	9	10	11	12	13	14
Batch No.	Parcel No.	Fiscal Year	Sequence No.	Check digit	Auth. No.	Reason Key	Origin Key	Txn code	Fiscal Year	Account Number	Direct Assessment Amount	Filler	Amount Hash
I21261	5771030014	2002	000	7	000153	L	C	580	2002	21261	0000000000833		00000000000833
I21261	5771030014	2002	000	2	000153	L	C	580	2002	21261	0000000000833		00000000000833
I21261	5771030014	2002	000	9	000153	L	C	580	2002	21261	0000000000833		00000000000833
I21261	5771030014	2002	000	8	000153	L	C	580	2002	21261	0000000000833		00000000000833
Example 120 Byte Formatted Text Spread Sheet													
I21261577103002020020009000153LC5802002212610000000000833													00000000000833
I21261577103002120020008000153LC5802002212610000000000833													00000000000833
I21261577103002220020007000153LC5802002212610000000000833													00000000000833
I21261577103002320020006000153LC5802002212610000000000833													00000000000833
I21261577103002420020005000153LC5802002212610000000000833													00000000000833
I21261577103002520020004000153LC5802002212610000000000833													00000000000833
I21261577103002620020003000153LC5802002212610000000000833													00000000000833
I21261577103300272002002000153LC5802002212610000000000833													00000000000833
I21261577103002820020000300153LC5802002212610000000000833													00000000000833
I21261577103002920020000000153LC5802002212610000000000833													00000000000833
I21261577103100420020007000153LC5802002212610000000000833													00000000000833
I21261577103100520020006000153LC5802002212610000000000833													00000000000833
I21261577103100820020003000153LC5802002212610000000000833													00000000000833
I21261577103100920020002000153LC5802002212610000000000833													00000000000833
I21261577103101620020003000153LC5802002212610000000000833													00000000000833
I21261577103101720020002000153LC5802002212610000000000833													00000000000833
I21261577103101820020001000153LC5802002212610000000000833													00000000000833
I21261577103101920020000000153LC5802002212610000000000833													00000000000833
I21261578000600620020006000153LC5802002212610000000000833													00000000000833

Direct Assessment Submission Procedure Manual 1.0 Submission of Direct Assessments Via Diskette or CD
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DATA SUBMISSION REQUIREMENTS FOR 120 BYTE FORMAT

All direct assessments that are to be processed by the Los Angeles County Auditor-Controller must meet the requirements stated in this section. Each record should be 120 Bytes (digits/spacing) long in **Notepad Application Format**. All fields must contain valid information (as specified in the field entry description) in order to be processed.

A. The Detail Record field names and field entry descriptions are:

1 **Batch No.**

Bytes:	1-6	<u>Byte</u>	<u>Content</u>
Total No of Bytes:	6	1	"I"
		2-6	Agency Account Number.

E.g. for agency account number 102.01, enter the batch number as "I10201". For agency account number 1.02, enter the batch number as "I00102".

2 **Parcel No.**

Bytes:	7-16
Total No. of Bytes:	10

The Parcel Number is a 10-digit number created and used by the County to identify an individual property within the County. This number is comprised of three parts: the map book, the page and the actual Parcel Number. The Parcel Number is written in the following format:

Mapbook	Page	Parcel
9999	999	999

Zeros should always be included as a part of the Parcel Number (e.g. 2020018037). Enter the Parcel Number as specified in either Item "a" or "b" below:

a. If processing a direct assessment on a Public Utility parcel, please refer to **Section 4.1 Public Utility Parcel Conversion Procedure on page 21.**

3 **Current Year**

Bytes:	17-20
Total No. of Bytes:	4

Enter the four digit of the fiscal year (e.g. If the fiscal Yr is 2010-000 enter "2010").

4 **Sequence No.**

Bytes:	21-23
Total No. of Bytes:	3

Enter "000".

5 **Check Digit**

Bytes:	24
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Please refer to **Section 4.2 Check Digit Algorithm Procedure on page 22.**

Total No. of Bytes:	1
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<p style="text-align: center;">Direct Assessment Submission Procedure Manual 1.0 Submission of Direct Assessments Via Diskette or CD</p>
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- 6 **Authorization No.**
Bytes: 25-30 Enter "000153".
Total No. of Bytes: 6
- 7 **Reason Key**
Bytes: 31 Enter "L".
Total No. of Bytes: 1
- 8 **Authorization No.**
Bytes: 32 Enter "C".
Total No. of Bytes: 1
- 9 **Transaction Code**
Bytes: 33-35 Enter "580".
Total No. of Bytes: 3
- 10 **Fiscal Year**
Bytes: 36-39 Enter the four digits of the direct assessment year (e.g. for Fiscal Year 2010-000, enter "2010").
Total No. of Bytes: 4
- 11 **Agency Account No.**
Bytes: 40-44 Enter the Agency Account Number (e.g. If your agency account number is 1.02, then enter "00102").
Total No. of Bytes: 5
- 12 **D.A. Amount**
Bytes: 45-57 Enter the Direct Assessment Amount (leading zeros, dollars, cent, and NO DECIMAL POINT) as specified on page 4 item #12.
Total No. of Bytes: 13
- ** E.g. 000000000833 (total dollar amount 8.33)
- ** DO NOT SUBMIT DIRECT ASSESSMENT AMOUNT = 0.00
- 13 **Filler**
Bytes: 58-93 Enter all blank spaces.
Total No. of Bytes: 36
- 14 **Amount Hash**
Bytes: 94-107 Enter the Direct Assessment amount. This field should be identical to the Direct Assessment Amount, Field 12.
Total No. of Bytes: 14

<p style="text-align: center;">Direct Assessment Submission Procedure Manual 1.0 Submission of Direct Assessments Via Diskette or CD</p>
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Please note when preparing the diskette(s):

- A. **Diskette/CD must have Agency Name, Account Number, Number of bytes and Fiscal Year printed on the label.**
- B. Public Utility parcels must be submitted on a separate diskette, using the same format as County parcels.

NOTE: Each set of diskettes must be accompanied by a Data Transmittal on agency Letterhead (See page 2 for Sample)

Direct Assessment Submission Procedure Manual

1.0 Submission of Direct Assessments Via Diskette or CD

25 BYTE FORMAT SAMPLE

[illegible]

<p style="text-align: center;">Direct Assessment Submission Procedure Manual 1.0 Submission of Direct Assessments Via Diskette or CD</p>
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DATA SUBMISSION REQUIREMENTS FOR 25 BYTE FORMAT

When using diskettes/CD's to submit direct assessment liens in 25-byte format to the Auditor-Controller, the requirements listed in this section must be met to ensure prompt and accurate processing of data.

- A. The data must be submitted in Excel and labeled "25 Byte".
- B. Public utility and regular map book parcels must be submitted on separate diskettes.
- C. All data must contain the information specified below:

1 **Parcel Number**

Enter the ten (10) digit number created and used by the County to identify an individual property within the County. This number is comprised of three parts: the map book, the page and the actual parcel number. The Parcel Number is written in the following format:

Map book	Page	Parcel
9999	999	999

(Do not use spaces or dashes between the numbers)

Zeros should always be included as a part of the Parcel Number (e.g. 2020018037). Enter the Parcel Number as specified in either Item "a" or "b" below:

- a) If processing a direct assessment on a Public Utility parcel, please refer to **Section 4.1 Public Utility Parcel Conversion Procedure on page 21.**

2 **Agency Account Number**

Enter Agency Account Number.

3 **Direct Assessment Amount**

The Auditor-Controller will **NOT** accept any input with negative Direct Assessment charges or \$0.00 charge. Enter the amount (dollars & cents) as specified on Pg 9 item #3.

Please note when preparing the diskette(s):

- A. **Diskette/CD must have Agency name, Account Number, Number of bytes and Fiscal Year printed on the label.**
- B. **Public Utility parcels must be submitted on a separate diskette, using the same format as the County Parcel Numbers.**

**Direct Assessment Submission Procedure Manual
2.0 Submission of DA Via Manual Input**

2.1

MANUAL INPUT SAMPLE

City of Sun Valley 1020 East West Street Sun Valley, CA 91020 (213) 786-8259				
FROM: Name & Address Of Consulting Agency (if applicable)				
Agency Description: Sun Valley Light District Agency Acct. Number: 102.01 Fiscal Year: 2010				
6	7	8	9	
#	PARCEL NUMBER	YEAR & SEQ	CD	AMOUNT
1	4180-028-001	2010-000	4	102.00
2	4180-028-002	2010-000	3	102.00
3	4180-028-003	2010-000	2	102.00
4	4180-028-004	2010-000	1	102.00
5	4180-028-005	2010-000	0	102.00
GRAND TOTAL				\$510.00

MANUAL INPUT REQUIREMENTS

When using manual input to submit direct assessment liens to the Auditor-Controller follow the sample format as illustrated above. The requirements listed in this section must be met to ensure prompt and accurate processing of data.

- A. Data must **NOT** exceed **FIVE (5) PARCELS** for manual input. If data is more than 5 parcels, 25 byte format must be used, please refer to **Section 1.3 Data Submission Requirements for 25 Byte Format on page 8)**
- B. The manual data listing must be double-spaced and either typed or computer generated.
- C. Public utility parcels and regular map book parcels must be submitted on separate manual input document.
- D. All manual data listings must contain the following information

Direct Assessment Submission Procedure Manual 2.0 Submission of DA Via Manual Input
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- 1 **Letterhead**
Manual input **MUST** be submitted on agency letterhead.
- 2 **Taxing Agency Name & Address**
Enter the name of your consulting company and address if applicable.
- 3 **Agency Description**
Enter the Agency Description.
- 4 **Account Number**
Enter the Agency Account Number.
- 5 **Fiscal Year**
Enter the Current Fiscal Year (e.g. if the fiscal year is 2010-000, enter 2010).
- 6 **Parcel Number**
Enter the ten- (10) digit number created and used by the County to identify an individual property within the County. This number is comprised of three (3) parts: the mapbook, the page and the actual parcel number. The County Parcel Number is written in the following format:

Map book-Page- Parcel
9999-999- 999
(Must use dashes. Do not use spaces.)

Leading Zeros should always be included as a part of the Parcel Number (e.g. 2020-018-037). Enter the Parcel Number as specified in either Item “a” or “b” below:
 - a) If processing a direct assessment on a County assessed parcel, enter the ten digit County Parcel Number.
 - b) If processing a direct assessment on a Public Utility parcel, please refer to **Section 4.1 Public Utility Parcel Conversion Procedure** on **page 21**.
- 7 **Year & Sequence**
Enter the Current Year as follows: 2010 then add “000”.
E.g. 2010-000
- 8 **Check Digit**
Please refer to **Section 4.2 Check Digit Algorithm Calculation Procedure** on **page 22**.
- 9 **Direct Assessment Amount**
The Auditor-Controller will NOT accept any input with a negative Direct Assessment charge or a charge of \$0.00. Enter the amount (dollars & cents).

**Direct Assessment Submission Procedure Manual
2.0 Submission of DA Via Manual Input**

2.3

DATA TRANSMITTAL MANUAL INPUT SAMPLE

City of Sun Valley
1020 East West Street
Sun Valley, CA 91020
(213) 786-8259

1

FROM: Name & Address Of Consulting Agency (if applicable)

2

ATTN: DIRECT ASSESSMENT PROCESSING UNIT

Agency Account Number: 102.01

3

Agency Description: Sun Valley Light District

4

Total Assessment Amount: \$1,000.00

5

Total Parcel Count: 5

6

Ordinance No.:

102102

7

Authorized by:

8

John Smith, City Manager

Date Signed

If there are any problems relating to the manual input data, please call:

Bill Walker, City Treasurer
(213) 786-8103

9

If there are any exceptions to the input, please call or fax:

Contact Name
Phone Number
Fax Number
E-mail Address

10

**Direct Assessment Submission Procedure Manual
2.0 Submission of DA Via Manual Input**

DATA TRANSMITTAL MANUAL INPUT REQUIREMENTS

A. A Data Transmittal containing the following information with each set of data:

- 1 **Letterhead**
The Manual Data Transmittal **MUST** be submitted on agency letterhead.
- 2 **Consultant**
Enter the name of you the consultant if applicable.
- 3 **Account Number**
Enter the Agency Account Number.
- 4 **Agency Description**
Enter the Agency Description.
- 5 **Assessment Amount**
Enter the total assessment amount.
- 6 **Assessment Count**
Enter the total assessment count.
- 7 **Ordinance No.**
Ordinance/Resolution number of authorization to place the direct assessments on the tax roll.
- 8 **Authorization**
Signature of the person authorizing the Auditor-Controller to place the direct assessments on the tax roll and the authorization date.
- 9 **Name of contact**
Name and phone number of the person who created the manual input listing.
This is the person who will be contacted if problems occur during processing.
- 10 **Name of contact**
Name, phone number, fax number and e-mail address of the who needs to be contacted if any problems with data

B. All Manual Input Transmittals and Listings must be sent to:

County of Los Angeles
Auditor-Controller, Tax Division
Direct Assessment Processing Unit
500 W. Temple Street, Room 153
Los Angeles, CA 90012
C/O Demiana Boghdady

<p style="text-align: center;">Direct Assessment Submission Procedure Manual 3.0 Submission of Corrections</p>
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3.1 CORRECTIONS MADE PRIOR TO THE ORIGINAL INPUT DEADLINE

CORRECTIONS MADE VIA DISKETTE

Note: All diskettes/CD's become property of Los Angeles County and will not be returned.

A. Corrections to bad data or diskettes:

Responsibilities of the Auditor-Controller:

1. Notify the agency contact person of problem(s) that occurred during the processing of the diskette. The problem(s) may be related to one or both of the following:
 - a. The Auditor-Controller's inability to read diskette and/or data.
 - b. The agency's failure to follow diskette-processing requirements listed under **Section 1.1 Diskette and CD Requirements** on **page 1**.
2. The Auditor-Controller will make every attempt to identify the exact nature of the problem.

Responsibilities of the Taxing Agency:

1. Take the necessary actions to correct the problem(s) that were identified by the Auditor-Controller.
2. Submit a new (corrected) diskette with a completed Data Transmittal as soon as possible upon notification of problem.

B. Corrections to direct assessment data that has been posted to the tax roll:

During the correction process, the Auditor-Controller overlays the old amount with the new amount. **Therefore, any correction submitted must show the direct assessment amount that is to be posted to the Secured Tax Roll.** The correction should **never** show an increment that is to be added to or subtracted from the original direct assessment amount submitted. Send the diskette(s)/CD's with corrected data to the Auditor-Controller as soon as possible to ensure prompt processing. The Auditor-Controller **MUST** receive corrections on diskette/CD's no later than **August 31st**.

<p style="text-align: center;">Direct Assessment Submission Procedure Manual 3.0 Submission of Corrections</p>
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C. Direct Assessment Exceptions

Responsibilities of the Auditor-Controller:

1. Send a copy of the Direct Assessment Exception Report to the agency:
 - a. This report is a listing of rejected transactions and their corresponding error messages. The list of STR Error Codes for Direct Assessment Transactions can be found under **Section 5.1 Direct Assessment Exception Report** on **page 25**.
 - b. The Auditor-Controller will make every attempt to identify the exact nature of the exception. **Under no circumstances will the Auditor-Controller attempt to correct the exception.**

Responsibilities of the Taxing Agency:

1. Review the rejected data and the corresponding error messages. Make the changes necessary to correct the transaction, and then follow the procedures detailed under **Section 1.1 Diskette and CD Requirements** on **page 1**.
2. Send the corrected diskette(s) (or manual input listing if fewer than 5 exceptions) with a completed Data Transmittal to the Auditor-Controller as soon as possible to ensure prompt processing. The Auditor-Controller **MUST** receive corrections on diskette by **August 31st**.

CORRECTIONS MADE VIA MANUAL INPUT

- A. Corrections can be submitted manually prior to August 31st via the submission of Manual Input Form on **page 10** with 5 parcels or less. Any correction submitted after cut off date, please use Current or Prior Year Direct Assessment Correction Forms on **pages 16** and **17**.
- B. Submit the correction documents to:

County of Los Angeles
Auditor-Controller, Tax Division
Direct Assessment Processing Unit
500 W. Temple Street, Room 153
Los Angeles, CA 90012
C/O Demiana Boghdady

**Direct Assessment Submission Procedure Manual
3.0 Submission of Corrections**

CURRENT YEAR DIRECT ASSESSMENT CORRECTION FORM

Insert agency letterhead here

1

TO: COUNTY OF LOS ANGELES
AUDITOR-CONTROLLER, TAX DIVISION
DIRECT ASSESSMENT PROCESSING
500 W. TEMPLE ST., ROOM 153
LOS ANGELES, CA 90012

**CURRENT YEAR DIRECT ASSESSMENT
CORRECTION FORM**

AGENCY NAME:	2					
ACCOUNT No.:	3					
AUTHORIZATION No.:	4					
<small>(FOR AUDITOR USE ONLY)</small>						
FISCAL 2010 5						

#	PARCEL NUMBER	YR & SEQ #	CD	ORIGINAL AMOUNT	CORRECTED AMOUNT	CONFIRMATION DATE
1	0000-000-000	2010-000	8	9	10	
2	6	7				
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						

I hereby authorize the above Direct Assessment Roll Corrections.

PREPARED BY: (PRINT) 11

PHONE No.: 12

AUTHORIZED SIGNATURE: 13

DATE: 14

**Direct Assessment Submission Procedure Manual
3.0 Submission of Corrections**

PRIOR YEAR DIRECT ASSESSMENT CORRECTION FORM

Insert agency letterhead here

1

TO: COUNTY OF LOS ANGELES
AUDITOR-CONTROLLER, TAX DIVISION
DIRECT ASSESSMENT PROCESSING
500 W. TEMPLE ST., ROOM 153
LOS ANGELES, CA 90012

**PRIOR YEAR DIRECT ASSESSMENT
CORRECTION FORM**

AGENCY NAME: _____ 2 _____

ACCOUNT No.: _____ 3 _____

FISCAL YEAR: _____ 5 _____

AUTHORIZATION No.: _____ 4 _____
(FOR AUDITOR USE ONLY)

#	PARCEL NUMBER	YR & SEQ #	CD	ORIGINAL AMOUNT	CORRECTED AMOUNT	CONFIRMATION DATE
1	6	7	8	9	10	
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						

I hereby authorize the above Direct Assessment Roll Corrections.

PREPARED BY: (PRINT) _____ 11 _____

PHONE No.: _____ 12 _____

AUTHORIZED SIGNATURE: _____ 13 _____

DATE: _____ 14 _____

<p style="text-align: center;">Direct Assessment Submission Procedure Manual 3.0 Submission of Corrections</p>
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See instructions below for **Current/Prior** Year Direct Assessment Correction Form

- 1 **Letterhead**
The Correction Forms **MUST** be submitted on agency letterhead.
- 2 **Agency Name**
Enter the Agency Description.
- 3 **Account Number**
Enter the Agency Account Number.
- 4 **Authorization Number**
Leave blank! For Auditor use only.
- 5 **Fiscal Year or Rate Year**
Enter the 4 digits of the roll year
E.g. if the direct assessment is for the tax year 2010-2011, enter "2010".
- 6 **Parcel Number**
Enter the parcel number that will be corrected or billed on the Secured Tax Roll. If Parcel is a Public Utility parcel, please refer to **Section 4.1 Public Utility Parcel Conversion Procedure** on **page 21**.
- 7 **Year and Sequence No.**
Enter the Rate Year and "000" (e.g. if rate year is 2010, enter "2010000").
- 8 **Check Digit**
Refer to **Section 4.2 Check Digit Algorithm Calculation Procedure** on **page 22**.
- 9 **Original Amount**
Enter the prior amount posted, if none enter "O".
- 10 **Corrected Amount**
Enter the new direct assessment amount to be posted to the Secured Tax Roll.
If deleting an assessment, enter "0."
- 11 **Prepared By**
Type or print the name of the person preparing the correction form.
- 12 **Telephone No.**
Enter the phone number of the person to be contacted if any problems occur.
- 13 **Authorized Signature**
The signature of person authorizing the change.
- 14 **Date**
The date the request was signed.

<p style="text-align: center;">Direct Assessment Submission Procedure Manual 3.0 Submission of Corrections</p>
--

3.2 CORRECTIONS MADE AFTER THE ORIGINAL INPUT DEADLINE

Direct assessments that were processed to the Secured Tax Roll system and resulted in an incorrect assessment for a parcel **MAY** be corrected after the original input deadline. ***ROLL CORRECTIONS FOR THE CURRENT YEAR THAT ARE RECEIVED AFTER AUGUST 31ST WILL BE SUBJECT TO A \$13 SERVICE CHARGE FOR EACH ROLL CORRECTION PROCESSED.***

The Auditor-Controller will accept corrections for current and prior year assessments to decrease or delete an incorrect assessment.

The Auditor-Controller will make corrections only upon receipt of a completed and properly signed Direct Assessment Correction Form (**see page 16 for the Current Year Direct Assessment Correction Form and page 17 for the Prior Year Direct Assessment Correction Form**).

The Auditor-Controller will provide confirmation that the assessments on specific parcels have been removed from the tax roll if the agency requests. Confirmations are provided for \$3.15 per parcel plus postage in addition to a \$7.60 processing fee, a \$1.26 fee for fax, or cost of envelope and postage, if any.

A. Current Year Corrections

Corrections submitted with 5 or more parcels must be submitted Via 120 Byte Format (see page 4) or 25 Byte Format (see page 8).

Prepare the Current Year Direct Assessment Correction Form (**see Page 16**). Current year corrections that are unpaid or partially paid will result in an adjusted tax bill. Adjusted tax bills are sent to the assessee of record. The Auditor-Controller does not issue refunds resulting from the cancellation and/or reduction of direct assessment charges. Any corrections to an assessment that would generate a refund will be returned to the agency with payment information provided by the Auditor-Controller to assist the agency in processing refunds accordingly.

B. Prior Year Corrections

Prepare the Prior Year Direct Assessment Correction Form (**see Page 17**). Prior year corrections that are unpaid will result in an adjusted delinquent tax bill. Adjusted tax bills will be sent to the assessee of record. The Auditor-Controller does not issue refunds resulting from the cancellation and/or reduction of direct assessment charges. Any corrections to an assessment that would generate a refund will be returned to the agency with payment information provided by the Auditor-Controller to assist the agency in processing refunds accordingly.

Direct Assessment Submission Procedure Manual 3.0 Submission of Corrections
--

C. Corrections Due to Foreclosure

When submitting corrections due to foreclosure, the agency should follow the procedures on **page 19**. Indicate "FOR FORECLOSURE" on the form to the left of the account number.

D. Property Acquired by a Public Agency

All direct assessments placed on property that is subsequently acquired by a public agency will be pro-rated from the date of acquisition and forward.

E. Correction Processing Cut-Off Dates

To ensure corrections are processed during the current fiscal year, Direct Assessment Correction Forms must be received no later than **May 1st**. Correction processing resumes in September of the following tax year.

Direct Assessment Submission Procedure Manual
4.0 DA Public Utility And Check Digit Procedures

4.1 PUBLIC UTILITY PARCEL CONVERSION PROCEDURE

The direct assessment on the Public Utility parcel should also consist of 10 digits. Below is the procedure for converting Public Utility parcels:

1. If the utility is **OTHER THAN** a railroad company, enter the County Parcel Number as follows:

<u>Digits</u>	<u>Total digits (10)</u>	<u>Content</u>
1	1	"9" (9 is the first prefix of the mapbook)
2-5	4	Utility Company Number
6-10	5	"00001"

NOTE: Always add 0 or 0s in front of the company number if it has 3 digits or less.

E.g.: So Cal Edison Company
Company number 148

<u>Prefix of Map book</u>	<u>Utility Company Number</u>	<u>Tax Rate Area</u>
9	148	00001

County Parcel Number is **9014800001**.

2. If the utility is a **railroad** company, enter the County Parcel Number as follows:

<u>Digits</u>	<u>Total digits (10)</u>	<u>Content</u>
1	1	"9" (9 is the first prefix of the map book)
2-5	4	Utility Company Number
6-10	5	County Tax Rate Area

NOTE: Always add 0 or 0s in front of the company number if it has 3 digits or less.

E.g.: Southern Pacific Railroad
Company number 007
County TRA 01020

<u>Prefix of Mapbook</u>	<u>Utility Company Number</u>	<u>Tax Rate Area</u>
9	007	01020

County Parcel Number is **9000701020**.

Direct Assessment Submission Procedure Manual 4.0 DA Public Utility And Check Digit Procedures

4.2 CHECK DIGIT ALGORITHM CALCULATION PROCEDURE

The Check Digit is a form of parcel number validation. The calculated check digit number is arrived at by using the following algorithm:

- a. List your parcel number. **2 0 2 0 4 1 8 0 3 7**
- b. Start with the first digit of the parcel number **step a** and multiply every other digit by 2.

2	2	4	8	3
4	4	8	16	6

- c. Sum the resulting totals from **step b**. If the answer in step b contains two digits, add the number individually to get one number (e.g. 16 would be 1+6)

$$4+ 4+ 8+ 1+ 6+ 6 = 29$$

- d. Go back to parcel number starting with **step a** and add every other number starting with the second digit from parcel number.

$$0+ 0+ 1+ 0+ 7= 8$$

- e. Add the total result from **step c** to the total result from **step d**.

$$\begin{array}{r} \text{Total} = \quad 29 \\ \quad + 8 \\ \hline \quad 37 \end{array}$$

Note: If last digit calculated in step e is zero, check digit is zero.

- f. Subtract the last digit of the total in **step e** from 10.

$$10 - 7 = 3$$

The end result is the check digit = 3

Direct Assessment Submission Procedure Manual

5.0 DA Exception Report

5.1

DIRECT ASSESSMENT EXCEPTION REPORT

The Direct Assessment Exception Report is a control report provided to the taxing agency by the Auditor-Controller. It lists the direct assessment transactions rejected during the Secured Tax Roll processing. This exception report is to be used by the agency as a source document when making corrections.

DIRECT ASSESSMENT EXCEPTION REPORT SAMPLE

1											
PAGE 1											
DIRECT ASSESSMENT EXCEPTION REPORT FOR ACCOUNT NUMBER - 00418											
PREPARED DATE: 08/15/99											
2	3	4	5	6	7	8	9	10	11	12	13
ACCT NUM	BATCH NUMBER	PARCEL NUM	C D	YR	SEQ	LINE NUMBER	AUTH #	REAS ORIG	DA AMOUNT	HASH TOTAL	ERROR CODES
----	----	-----	-	--	---	-----	-----	---	-----	-----	-----
00418	100418	3010037032	7	2000	000	083007352 10	000153	LC	0000000102090	00000000102090	A30
		3022011002	3	2000	000	055002988 15	000153	LC	000000014717D	0000000007375H	L30 L80
		3027021044	7	2000	000	083007427 60	000153	LC	000000010209D	0000000010209D	240 L30 L80
		3027021060	6	2000	000	055003083 20	000153	C	0000000030781	00000000030781	A50
		3040004029	5	2000	000	055003083 20	000153	LC	0000000102090	00000000102090	220
		3040004030	2	2000	000	055003083 20	000153	LC	0000000073750	00000000073750	240
TOTAL PARCEL COUNT = 6											
14											
DESCRIPTION OF COMMON ERROR CODES											
15											
(1) A30 - INCORRECT CHECK DIGIT											
(2) L20 - ACCOUNT NUMBER IS NOT NUMERIC											
(3) L30 - DIRECT ASSESSMENT AMOUNT IS NOT NUMERIC											
(4) L80 - DIRECT ASSESSMENT HASH AMOUNT IS NOT NUMERIC											
(5) L82 - DIRECT ASSESSMENT AMOUNT DOES NOT EQUAL TO THE HASH AMOUNT											
(6) 220 AND 240 - PARCEL DOES NOT EXIST ON THE SECURED TAX ROLL											
(7) 320 - TRANSACTION IS ATTEMPTING TO POST A NEW DIRECT ASSESSMENT WITH ZERO DIRECT ASSESSMENT AMOUNT											
*** FOR ALL OTHER ERROR CODES REFER TO THE APPENDIX OF THE DIRECT ASSESSMENT SUBMISSION PROCEDURES MANUAL ***											

<p style="text-align: center;">Direct Assessment Submission Procedure Manual 5.0 DA Exception Report</p>
--

DIRECT ASSESSMENT EXCEPTION REPORT DESCRIPTION

- 1 **Report Heading**
The report heading consists of: (1) the page number; (2) the report name; (3) the agency account number; and (4) the report preparation date.
- 2 **Agency Number**
Assigned account number which the direct assessments was posted for.
- 3 **Batch Number**
The batch number assigned to your agency's direct assessment transactions.
- 4 **Parcel Number**
The Assessor's identification number.
- 5 **Check Digit**
A calculated number used internally by the Auditor-Controller.
- 6 **Year**
Secured Tax Roll year to which the direct assessments were posted.
- 7 **Sequence Number**
The number that identifies what segment of a parcel is to be processed.
- 8 **Recycle Line Number**
The number used to locate an error transaction during the correction process used internally by the Auditor-Controller.
- 9 **Authorization Number**
The number assigned by the Auditor-Controller office.
- 10 **Reason & Origin**
Authorization numbers assigned/used internally by the Auditor-Controller.
- 11 **Direct Assessment Amount**
The direct assessment levy amount charge.
- 12 **Hash Amount**
The number used to verify the direct assessment totals.
- 13 **Error Codes**
The code that indicates the reason a transaction is rejected.
- 14 **Total Parcel Count**
The total number of direct assessment transactions rejected during the Secured Tax Roll processing.
- 15 **Description of Common Error Codes**
A key used to explain the most common error codes.

**Direct Assessment Submission Procedure Manual
5.0 DA Exception Report**

STR ERROR CODES FOR DIRECT ASSESSMENT TRANSACTIONS

A10	Parcel number is not numeric or is equal to zeros
A20	Sequence number is not numeric
A22	Year is not a valid roll year
A30	Check digit is not valid
A40	Authorization number must not equal blanks
A50	Reason key is not equal to "L"
A60	Origin key is not equal to "C"
A70	Transaction code is not equal to "580"
L20	Account number is not numeric
L30	Direct Assessment amount must be numeric
L80	Direct Assessment amount does not equal to the hash amount
220*	Parcel is not active on the database
240*	Parcel for particular year and sequence is not active on the database
320	Transaction is attempting to post a new direct assessment with amount equal to zero
430	Transaction is attempting to post a new direct assessment with an invalid direct assessment account number
460	Transaction is attempting to update a roll year greater than the current roll year

***NOTE:** These errors often occur because agencies submit direct assessments on non-billable parcels. A primary example of a non-billable parcel would be Common Area Land. Common Area generally occurs within condominium projects and planned neighborhood projects. The assessed value on Common Area parcels are deliberately set low (\$9) so that a tax bill will not be issued. To prevent these errors from occurring, it is suggested that each agency identify and omit assessments for non-billable parcels. It is recommended that the charges be allocated to parcels adjoining the Common Area parcels.

<p style="text-align: center;">Direct Assessment Submission Procedure Manual 6.0 Direct Assessments on Parcels Undergoing Parcel Change</p>

6.1 PARCEL CHANGE CURRENT YEAR PROCESSING

If the Parcel Change occurs during the current Roll Year, there are two options available:

- OPTION 1 Allocate the existing direct assessment amounts to new billable parcel(s). This option will systematically divide the amount of the direct assessment levied on the old parcel (parcel undergoing change) equally to the new billable parcels being created and placing the equally divided amount on the new parcel(s).
- OPTION 2 Drop the assessments from the roll. When the new parcel(s) replace the old parcel the direct assessment will be deleted. It will be the sole responsibility of the taxing agency to directly bill the party liable for any direct assessments dropped from the roll.

The Auditor-Controller may refund paid direct assessments for properties undergoing Parcel Changes for the current Roll Year during the current Roll Year

E.g. Parcel Change in the 2010-2011 fiscal years affects the tax bill for that same year (fiscal year 2010-2011).

The Los Angeles County Assessor has developed an automated methodology for managing direct assessments for properties undergoing a "Parcel Change." "Parcel Change" is the term that describes the process which takes place when a change in the legal description of a parcel results in altering the number of parcels described. One parcel may be split into many parcels or many parcels may be combined into one.

The Auditor-Controller will process increases after extension of tax roll by request to direct assessments on parcels that have undergone a parcel change. All such requests will be subject to the **\$13.00** service charge per assessment per parcel and year/sequence being adjusted. New parcels must be billed on the Secured Tax Roll before taxing agencies submit requests. Taxing agencies may submit Current Year Correction Forms increasing and decreasing amounts for direct assessments that were divided equally on the new parcels or adding Direct Assessment amounts that were dropped under Option 2 or due to a multiple parcel change regardless of whether you chose option 1 or 2.

The following are processing options for taxing agencies when direct assessments have been levied on a parcel undergoing a "Parcel Change." **Indicate on the Agency Information Sheet (see Attachment I, page 32) the option you select for each direct assessment account.**

Direct Assessment Submission Procedure Manual
6.0 Direct Assessments on Parcels Undergoing Parcel Change

Under both Option 1 and Option 2, Direct Assessments for parcels undergoing a parcel change will be dropped from the tax roll under the following conditions:

- After pro-ration, any unpaid portion of Direct Assessments levied on parcels undergoing a parcel change due to an acquisition of the property by a public entity.
- Direct Assessments for parcels undergoing a multiple parcel change. Multiple parcel change is defined as a parcel being divided into more than 4 parcels.

AGENCY REPORTS

The following hard copy reports identify direct assessments on parcels that have undergone a "Parcel Change."

1. Report of Direct Assessment Activity - (see Page 29, FIG. 6.1)

This non-accumulated report is available subsequent to each parcel change update. The parcel change system updates approximately once per week from September to June.

- a. If Option 1 has been selected by the agency, reports will indicate by direct assessment account number the old and new parcel numbers, the direct assessment amount on the old parcel at the time of parcel change, and the amount allocated to the new parcels.
- b. If Option 2 has been selected by the agency, reports will indicate by agency account number the old parcel number, the direct assessment amount on the old parcel at the time of parcel change, and the amount dropped from the roll.

2. Agency Summary Report - Hard Copy (See Page 30, FIG. 6.2)

This non-accumulated report is available subsequent to each parcel change update. The parcel change system updates approximately once per week from September to June.

- a. If Option 1 has been selected by the agency, the reports will provide the total direct assessment amount on the old parcels at the time of parcel change, and the total amount allocated to the new parcels for each parcel change update.
- b. If Option 2 has been selected by agency, reports will indicate total direct assessment amount on old parcel at time of parcel change, and amount dropped from the roll for each parcel change update.

<p style="text-align: center;">Direct Assessment Submission Procedure Manual 6.0 Direct Assessments on Parcels Undergoing Parcel Change</p>

6.2 PARCEL CHANGE PRIOR YEAR PROCESSING

If the Parcel Change occurs for a prior Roll Year (e.g. Parcel Change for 2001 Roll Year made during 2004 Fiscal Year), the direct assessments will be handled as follows:

1. If the direct assessment was fully paid on the old parcel when the Parcel Change occurred, regardless of whether the parcel was current or delinquent, the full amount of the direct assessments will remain on the old parcel and will not be dropped from the Tax Roll.
2. If any portion of the direct assessment remained unpaid when the parcel change occurred, the unpaid amount of the direct assessment will be dropped from the Tax Roll. Collection will be the responsibility of the taxing agency.

AGENCY REPORTS

Report of Delinquent Parcel Activity - Hard Copy (**see Page 31, FIG. 6.3**)

This report is available by direct assessment account number and includes a list of the old parcels in which taxes were not paid timely and were subject to being dropped from the Tax Roll. In addition, the report provides a list of the old parcels.

Note: Hard Copy Agency Report(s) such as:

Report of Direct Assessment Activity - (**see Page 29, FIG. 6.1**), Agency Summary Report - (**See Page 30, FIG. 6.2**) and **Report of Delinquent Parcel Activity** - (**see Page 31, FIG. 6.3**) are only available upon request in an annual basis.

All requests for hard copy reports must be sent to:

County of Los Angeles
Auditor-Controller, Tax Division
Direct Assessment Processing Unit
500 W. Temple Street, Room 153
Los Angeles, CA 90012
C/O Demiana Boghdady

Direct Assessment Submission Procedure Manual 6.0 Direct Assessments on Parcels Undergoing Parcel Change

FIG. 6.1 – REPORT OF DIRECT ASSESSMENT ACTIVITY – HARD COPY

ASEPO815 DATE 05/16/00

REPORT OF DIRECT ASSESSMENT ACTIVITY FOR AGENCY: LA CO FIRE DEPT ACCT NO: 007.44

THIS SECTION OF THE REPORT LISTS PARCELS UNDERGOING A PARCEL CHANGE FOR WHICH DIRECT ASSESSMENTS HAVE BEEN REAPPLIED TO THE NEW PARCELS) (OPTION 1) OR DROPPED FROM THE TAX ROLL (OPTION 2).

AN "*" TO THE LEFT OF A NEW PARCEL INDICATES THAT A MULTIPLE PARCEL CHANGE OCCURRED. DIRECT ASSESSMENTS CANNOT BE REAPPLIED TO THE NEW PARCELS. THESE DIRECT ASSESSMENTS HAVE BEEN DROPPED FROM THE TAX ROLL.

FOR FISCAL YEAR 1999-00

<u>LEGEND</u>	<u>PARCEL</u>	<u>YR</u>	<u>SEQ</u>	<u>D.A. AMT</u>	<u>LEGEND</u>	<u>PARCEL</u>	<u>YR</u>	<u>SEQ</u>	<u>D.A. AMT</u>
OLD	5868-019-025	1	99 000	10.66	NEW	* 5868-019-027	9	99 000	.00
NEW	* 5868-019-028	8	99	.00		-			
PACKAGE TOTAL D.A. AMT: OLD PCL 1				10.66	NEW PCL 2				.00
OLD	8719-004-008	9	99 000	51.64	NEW	8719-004-914	2	99 000	.00
PACKAGE TOTAL D.A. AMT: OLD PCL 1				51.64	NEW PCL 1				.00
OLD	8719-004-009	8	99 000	51.64	NEW	8719-004-915 1	99	000	.00
PACKAGE TOTAL D.A. AMT: OLD PCL 1				51.64	NEW PCL 1				.00
OLD	8719-004-010	5	99 000	51.64	NEW	8719-004-916	0	99 000	.00
PACKAGE TOTAL D.A. AMT: OLD PCL 1				51.64	NEW PCL 1				.00
AGENCY TOTAL D.A. AMT: OLD				165.58	NEW				.00

<p align="center">Direct Assessment Submission Procedure Manual 6.0 Direct Assessments on Parcels Undergoing Parcel Change</p>

FIG 6.2 – AGENCY SUMMERY REPORT – HARD COPY

ASEP0850 DATE 05/16/00 RUN NO: 89

AGENCY SUMMARY REPORT OF DIRECT ASSESSMENT ACTIVITY
FOR FISCAL YEAR 1999-00

AGENCY NAME	ACCT. NO	OLD PARCEL D.A. TOTAL	NEW PARCEL D.A. TOTAL	
LA COUNTY HAZARD ABATEMENT	001.96	580.84		.00
COUNTY LIBRARY ASSESSMENT	003.11	22.86		.00
L A CO FIRE DEPT	007.44	165.58		.00
FLOOD CONTROL	030.71	306.67		.00
LA CO PARK DIST	036.92	27.41		.00
L A CO. WEST MOSQUITO AB	061.11	4.82		.00
SAN GABRIEL VY MOSQ ABMT	061.32	21.39		.00
SOUTHEAST MOSQUITO ABATE	061.81	4.11		.00
LA CITY LANDSCAP&LIGHT D	188.50	18.40		.00
LOS ANGELES CITY STREET	188.51	35.02		.00
STORMWATER POLLUTION ABM	188.69	11.48		.00
CITY 911 FUND	188.71	2.87		.00
MWD WATER STANDBY CHARGE	330.11	36.63		.00
MWD WATER STANDBY CHARGE	335.06	10.28		.00
WEST BASIN MWD STANDBY C	375.81	120.00		.00
GRAND TOTAL		1,368.36		.00

<p style="text-align: center;">Direct Assessment Submission Procedure Manual 6.0 Direct Assessments on Parcels Undergoing Parcel Change</p>

FIG 6.3 – REPORT OF DELINQUENT PARCEL ACTIVITY FOR AGENCY – HARD COPY

ASEP0810 DATE 02/27/02

PAGE 1

REPORT OF DELINQUENT PARCEL ACTIVITY FOR AGENCY: LA CITY LANDSCAP&LIGHT DIST 96-1 ACCT N0: 188.50

THIS REPORT LISTS PARCELS UNDERGOING A PARCEL CHANGE WHICH WERE NOT PAID TIMELY (IN THE TAX YEAR ENROLLED) AND WERE SUBSEQUENTLY PLACED ON THE DELINQUENT TAX ROLL. IF ANY PORTION OF THE TAXES REMAINED UNPAID WHEN THE PARCEL CHANGE OCCURRED, THE FULL AMOUNT OF THE DIRECT ASSESSMENT, BOTH PAID AND UNPAID, HAVE BEEN DROPPED FROM THE TAX ROLL. COLLECTION OF THE DIRECT ASSESSMENT IS THE RESPONSIBILITY OF THE TAXING AGENCY.

FOR FISCAL YEAR 2002-2003

OLD PARCEL (S) -----	YEAR (S) ON REDEMPTION -----	NEW PARCEL (S) -----
2350-012-032	99 000 98 000 00 000	2350-012-919

PACKAGE TOTAL:	OLD PARCELS	1	NEW PARCELS	1
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**Direct Assessment Submission Procedure Manual
7.0 Direct Assessment Attachments**

ATTACHMENT I

(NOTE: Please copy on agency letterhead)

County of Los Angeles
Auditor-Controller, Tax Division
500 W. Temple Street, Room 153
Los Angeles, CA 90012
C/O Demiana Boghdady

AGENCY INFORMATION SHEET

(Print Account Number and 16 Character Description)

Please be advised that for fiscal year 2010-2011 (Place initials next to the correct response(s)):

- ____ 1. We will **not** submit Direct Assessment Input for the above referenced account. (STOP here if initialed, and go to the last line and provide authorized signature).
- ____ 2. We will submit Direct Assessment Input for the above referenced direct assessment account on or before **August 3rd** for manual input and **August 10th** for automated input.
3. **DIRECT ASSESSMENT SUBMISSION REQUIREMENTS**
- A. **Agreement for Billing Direct Assessments**
- ☐ Signed agreement attached
- B. **Written Authority to Levy Assessments** (i.e. resolution, ordinance, certified election results)
- ☐ Written authority attached ☐ Ongoing authority/Resolution (expiration date (_____))
- ____ 4. We have received, read and understood the 2010 Direct Assessment Submission Procedure Manual; and
- ____ 5. We have chosen Option 1 ☐ or Option 2 ☐ for the Direct Assessment Processing Undergoing Parcel Changes (See Page 26 of DA Manual).

The Auditor-Controller will forward all direct assessment correspondence to the attention of the Department Head/Manager: (please print)

Department Head/Manager: _____

The following are the Agency contacts for taxpayer inquiries and processing questions regarding direct assessment charges for the above reference account number: (please print)

Agency Contact Name: _____ **Phone No. To Be Listed On Tax Bill** _____

Consultant Rep./Levying Agency: _____ **Phone Number** _____

Consultant Rep./Levying Agency E-mail Address: _____

Director of Finance/Manager Signature: _____ **Date** _____

<p style="text-align: center;">Direct Assessment Submission Procedure Manual 7.0 Direct Assessment Attachments</p>
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ATTACHMENT II

(NOTE: Please copy on agency letterhead)

AGREEMENT FOR BILLING OF DIRECT ASSESSMENTS

This agreement is made and entered into between the *Los Angeles County Auditor-Controller and ~~-(Name of your Agency)-~~* to provide the service of placement of direct assessments on the Secured Tax Roll and distribution of collections to ~~-(Name of your Agency)-~~.

I. PROPERTY TAX SERVICES

Los Angeles County will place direct assessments on the Secured Tax Roll and distribute collections to ~~-(Name of your Agency)-~~ at the same time and in the same manner as Los Angeles County property taxes are collected and distributed. ~~-(Name of your Agency)-~~ will adhere to the policies and procedures established by the Los Angeles County Auditor-Controller as outlined in the Direct Assessment Submission Procedure Manual.

Fee for Billing Services

For billing of direct assessments, the Los Angeles County Auditor-Controller shall collect the following charges:

Diskette/CD Input - \$0.25 per assessment per parcel

Manual Input - \$1.40 per assessment per parcel

For correction of direct assessments requested by ~~-(Name of your Agency)-~~ after extension of the tax roll, the Los Angeles County Auditor-Controller will collect \$13.00 per correction.

The Los Angeles County Auditor-Controller will charge an additional fee for extended services provided to ~~-(Name of your Agency)-~~ that are outlined in the Auditor-Controller Direct Assessment Submission Procedure Manual.

II. COLLECTION OF AUDITOR-CONTROLLER FEES

Direct Assessment billing charges are collected once a year, on the December 20th advance distribution. Any additional charges are deducted on the next available distribution of monies.

<p style="text-align: center;">Direct Assessment Submission Procedure Manual 7.0 Direct Assessment Attachments</p>
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Agreement for Billing of Direct Assessments
Page 2

III. ACCOUNTING SERVICES

The Los Angeles County Auditor-Controller has available a report of direct assessments levied for the tax year by parcel and will be provided to **–(Name of your Agency)–**. Accounting Services beyond this will be considered extended services and will be subject to additional charges and fees.

IV. MODIFICATION OF COLLECTION FEES AND CHARGES

The Los Angeles County Auditor-Controller reserves the right to increase or decrease any charges herein provided, in proportion to any changes in costs incurred by the Auditor-Controller in providing the services described herein, provided that written notice of any increase or decrease in charges is given to **–(Name of your Agency)–**.

V. AUTHORITY FOR LEVY AND COMPLIANCE WITH LAW

The authority for such levy, (i.e. resolution, ordinance or election), shall accompany requests for the levy of direct assessments. **–(Name of your Agency)–** warrants that the taxes, fees, or assessments imposed by **–(Name of your Agency)–** and collected pursuant to this Agreement comply with all requirements of state law, including but not limited to Articles XIII C and XIII D of the California Constitution (Proposition 218).

–(Name of your Agency)– hereby releases and forever discharges Los Angeles County and its officers, agents and employees from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of **–(Name of your Agency)–** responsibility under this agreement or other action taken by **–(Name of your Agency)–** in establishing a special tax, fee, or assessment and implementing collection of special taxes, fees, or assessments as contemplated in this agreement.

–(Name of your Agency)– agrees to and shall defend, indemnify and hold harmless Los Angeles County and its officers, agents and employees ("indemnified parties") from any and all claims, demands, liabilities, costs and expenses, damages, causes of action and judgment, in any manner arising out of any of **–(Name of your Agency)–** responsibility under this agreement, or other action taken by **–(Name of your Agency)–** in establishing a special tax, fee, or assessment and implementing collection of special taxes, fees, or assessments as contemplated in this agreement.

Direct Assessment Submission Procedure Manual
7.0 Direct Assessment Attachments

Agreement for Billing of Direct Assessments
Page 3

VI. AUTHORITY FOR LEVY AND COMPLIANCE WITH LAW (cont.)

If any judgment is entered against any indemnified party as a result of action taken to implement this Agreement, **–(Name of your Agency)–** agrees that Los Angeles County may offset the amount of any judgment paid by Los Angeles County or by any indemnified party from any monies collected by Los Angeles County on **–(Name of your Agency)–** behalf, including property taxes, special taxes, fees, or assessments. Los Angeles County may, but is not required to, notify **–(Name of your Agency)–** of its intent to implement any offset authorized by this paragraph.

VII. TERMS OF AGREEMENT

All existing agreements between Los Angeles County Auditor-Controller and **–(Name of your Agency)–** pertaining to the collection of direct assessments shall be terminated upon the execution of this agreement. This agreement shall continue from year to year and shall be subject to cancellation by either party by giving a thirty-day written notice to the other party of cancellation.

LOS ANGELES COUNTY
AUDITOR-CONTROLLER

By: _____
Auditor-Controller's Office

By: _____
Taxing Agency

Print Name

Print Name & Title

Date: _____

Date: _____